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11	2022 Schedule RC AREA RESE	<b>KVE</b>	:D	_
12	FOR 2-D BAF			_
13	Research Credit			
14				
15				
16				
17				
18	CORPORATIONNAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			
19				
20				2
21	Check if:			2
22	X Taxpayer is electing to calculate the credit separately for defense-related activities	b)		2
23	X Taxpayer is electing to calculate the credit under the alternate simplified method provided in MGL ch 63, § 38M( X Taxpayer is electing to calculate the credit for gualified research expenses using Massachusetts gross receipts	u)		2
24	Taxpayer is electing to calculate the credit for qualified research expenses using massachusetts gross receipts			2
25 26 <b>P</b>	Part 1. Qualified Research Expenses			
		1	XXXXXXXXXX	XXX
27 28	<ol> <li>Qualified wage expenses for this corporation</li> <li>Qualified supply expenses for this corporation</li> </ol>	2	XXXXXXXXXXX	XXX
		3	XXXXXXXXXX	XXX
29	Qualified computer rental time expenses for this corporation	3	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX
30	<ol> <li>Enter 65% of qualified contract expenses for this corporation</li> <li>Total qualified research expenses for this corporation. Add lines 1 through 4</li> </ol>	4	XXXXXXXXXX	XXX
31	<ol> <li>Total qualified research expenses for the aggregated group</li> </ol>	6	XXXXXXXXXXX	XXX
32 33	<b>6.</b> Iotal qualified research expenses for the aggregated group	0		
	Part 2. Credit determined under MGL ch 63, § 38M(b), the Alterna	ite Si	mnlified Met	hod
34 <b>1</b> 35	X Check If using the Alternative Simplified Method and you did not have qualified research expenses in each of the thi			
	<ol> <li>Average qualified research expenses for the 3 most recent prior years</li> </ol>		VYYYYYYYY	χχχ Σ
36 37	<ol> <li>Average qualified research expenses for the 3 most recent phot years</li> <li>Enter 50% of line 7</li> </ol>	8	XXXXXXXXXX	XXX
38	<ol> <li>Enter 50% of the 7</li> <li>Subtract the amount on line 8 from current year expenses on line 6. Not less than "0"</li> </ol>	9	XXXXXXXXXX	XXX
39	<ol> <li>Subtract the alround of the original gear expenses of the original of the state of</li></ol>	10	X.XXX	
40	<ol> <li>Applicable rate for the arcmate simplified method</li> <li>Total credit for the group. If the taxpayer did not have qualified research expenses in each of the three prior years,</li> </ol>	10		
41	enter 5% of the amount on line 6; otherwise, multiply line 9 by line 10	11	XXXXXXXXXXX	
42	<ol> <li>Percentage of aggregated group credit attributable to this corporation. Line 5 divided by line 6</li> </ol>	12	X.XXX	
43	<ol> <li>Amount of group credit for this corporation. Multiply line 11 by line 12</li> </ol>	13	XXXXXXXXXXX	
44		15	///////////////////////////////////////	
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61		<b>ΧΧΧΧ</b>	(XXXXXXXX	
62				(
63				6
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	AREA RESE	RVF	D	
2022 Schedule RC, pg. 2				
	FOR 2-D BA	RCOI	JE	
Research Credit				
FEDERALIDNUM				
	014(-)			
Part 3. Credit determined under MGL ch 63, § 3	8M(a)			
14. Fixed-base ratio		14	X.XXX	XXX
15. Average annual gross receipts from the 4 most recent taxable years		15		XXX
16. Base amount. Multiply line 14 by line 15. Not less than 50% of line 6		16		XXX
17. Subtract line 16 from current year expenses on line 6. Not less than "0"		17		XXX
<b>18.</b> Total group credit for qualified research expenses. Multiply line 17 by 10%		18		XXX
19. Total group credit for basic research payments		19		XXX
20. Total Research Credit for the aggregated group. Combine lines 18 and 19		20		XXX
21. Percentage of aggregated group credit attributable to this corporation. Line 5 divided	d by line 6	21	X.XXX	XXX
22. Amount of credit for this corporation. Multiply line 20 by line 21		22	XXXXXXXXX	XXX
Part 4. Massachusetts research credit used				
Unless it is a member of an aggregated group, the amount of credit that a corporation may us				
\$25,000 of corporate excise liability, plus 75% of the corporation's excise liability over \$25,00				
group unless such member is also a member of an aggregated group. The corporate excise	liability of each combined group	member i	s each member's sepa	rately
computed excise determined under MGL ch 63, § 39.				
		-		
aggregated group member determines its subtotal of excise within the limitation by entering i		-		
aggregated group member determines its subtotal of excise within the limitation by entering i separate corporate excise liability in excess of \$25,000.	ts share of excise not subject to	the 75% I	imitation, plus 75% of	
aggregated group member determines its subtotal of excise within the limitation by entering i	ts share of excise not subject to	the 75% I		
<ul> <li>aggregated group member determines its subtotal of excise within the limitation by entering i separate corporate excise liability in excess of \$25,000.</li> <li>23. Total excise before credits for this corporation (from Form 355, line 6; Form 355S, line 24. Total of aggregated group excise before credit. See instructions</li> </ul>	ts share of excise not subject to	23 24	imitation, plus 75% of	its XXX XXX
<ul> <li>aggregated group member determines its subtotal of excise within the limitation by entering i separate corporate excise liability in excess of \$25,000.</li> <li>23. Total excise before credits for this corporation (from Form 355, line 6; Form 355S, line 24. Total of aggregated group excise before credit. See instructions</li> <li>25. Allocation percentage for the \$25,000 excise bracket</li> </ul>	ts share of excise not subject to	the 75% l	imitation, plus 75% of	its XXX XXX
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<ul> <li>aggregated group member determines its subtotal of excise within the limitation by entering i separate corporate excise liability in excess of \$25,000.</li> <li>23. Total excise before credits for this corporation (from Form 355, line 6; Form 355S, line 4. Total of aggregated group excise before credit. See instructions</li> <li>25. Allocation percentage for the \$25,000 excise bracket</li> <li>26. Corporation's share of excise not subject to the 75% limitation. If an aggregated group of line 23 or \$25,000 by line 25. If not an aggregated group member, enter the lesses</li> </ul>	ts share of excise not subject to ne 9; or Schedule U-ST, line 37 up member, multiply the lesser r of line 23 or \$25,000	the 75%   23 24 25 26	imitation, plus 75% of	its XXX XXX
<ul> <li>aggregated group member determines its subtotal of excise within the limitation by entering i separate corporate excise liability in excess of \$25,000.</li> <li>23. Total excise before credits for this corporation (from Form 355, line 6; Form 355S, line 4, Total of aggregated group excise before credit. See instructions</li> <li>25. Allocation percentage for the \$25,000 excise bracket</li> <li>26. Corporation's share of excise not subject to the 75% limitation. If an aggregated group of line 23 or \$25,000 by line 25. If not an aggregated group member, enter the lesse</li> <li>27. Corporation's excise subject to the 75% limitation. Subtract \$25,000 from line 23. Note: Subject to the 75% limitation.</li> </ul>	ts share of excise not subject to ne 9; or Schedule U-ST, line 37 up member, multiply the lesser r of line 23 or \$25,000	the 75%   23 24 25 26 27	imitation, plus 75% of	its XXX XXX
<ul> <li>aggregated group member determines its subtotal of excise within the limitation by entering i separate corporate excise liability in excess of \$25,000.</li> <li>23. Total excise before credits for this corporation (from Form 355, line 6; Form 355S, line 4. Total of aggregated group excise before credit. See instructions</li> <li>25. Allocation percentage for the \$25,000 excise bracket</li> <li>26. Corporation's share of excise not subject to the 75% limitation. If an aggregated group of line 23 or \$25,000 by line 25. If not an aggregated group member, enter the lesse</li> </ul>	ts share of excise not subject to ne 9; or Schedule U-ST, line 37 up member, multiply the lesser r of line 23 or \$25,000	the 75%   23 24 25 26 27 28	imitation, plus 75% of	its XXX XXX XXX XXX XXX XXX XXX
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<ul> <li>aggregated group member determines its subtotal of excise within the limitation by entering i separate corporate excise liability in excess of \$25,000.</li> <li>23. Total excise before credits for this corporation (from Form 355, line 6; Form 355S, line 24. Total of aggregated group excise before credit. See instructions</li> <li>25. Allocation percentage for the \$25,000 excise bracket</li> <li>26. Corporation's share of excise not subject to the 75% limitation. If an aggregated group of line 23 or \$25,000 by line 25. If not an aggregated group member, enter the lesse</li> <li>27. Corporation's excise subject to the 75% limitation. Subtract \$25,000 from line 23. No</li> <li>28. 75% of excise subject to limitation</li> </ul>	ts share of excise not subject to ne 9; or Schedule U-ST, line 37 up member, multiply the lesser r of line 23 or \$25,000	the 75%   23 24 25 26 27 28	imitation, plus 75% of	its XXX XXX XXX XXX XXX XXX XXX
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<ul> <li>aggregated group member determines its subtotal of excise within the limitation by entering i separate corporate excise liability in excess of \$25,000.</li> <li>23. Total excise before credits for this corporation (from Form 355, line 6; Form 355S, line 24. Total of aggregated group excise before credit. See instructions</li> <li>25. Allocation percentage for the \$25,000 excise bracket</li> <li>26. Corporation's share of excise not subject to the 75% limitation. If an aggregated group of line 23 or \$25,000 by line 25. If not an aggregated group member, enter the lesse</li> <li>27. Corporation's excise subject to the 75% limitation. Subtract \$25,000 from line 23. No</li> <li>28. 75% of excise subject to limitation</li> </ul>	ts share of excise not subject to ne 9; or Schedule U-ST, line 37 up member, multiply the lesser r of line 23 or \$25,000	the 75%   23 24 25 26 27 28	imitation, plus 75% of	its XXX XXX XXX XXX XXX XXX XXX
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<ul> <li>aggregated group member determines its subtotal of excise within the limitation by entering i separate corporate excise liability in excess of \$25,000.</li> <li>23. Total excise before credits for this corporation (from Form 355, line 6; Form 355S, line 4, Total of aggregated group excise before credit. See instructions</li> <li>25. Allocation percentage for the \$25,000 excise bracket</li> <li>26. Corporation's share of excise not subject to the 75% limitation. If an aggregated group of line 23 or \$25,000 by line 25. If not an aggregated group member, enter the lesse</li> <li>27. Corporation's excise subject to the 75% limitation. Subtract \$25,000 from line 23. No</li> <li>28. 75% of excise subject to limitation</li> <li>29. Corporation's subtotal of excise within the limitation. Add lines 26 and 28</li> </ul>	ts share of excise not subject to ne 9; or Schedule U-ST, line 37 up member, multiply the lesser r of line 23 or \$25,000	the 75%   23 24 25 26 27 28 29	imitation, plus 75% of	its XXX XXX XXX XXX XXX XXX XXX
<ul> <li>aggregated group member determines its subtotal of excise within the limitation by entering i separate corporate excise liability in excess of \$25,000.</li> <li>23. Total excise before credits for this corporation (from Form 355, line 6; Form 355S, line 4. Total of aggregated group excise before credit. See instructions</li> <li>25. Allocation percentage for the \$25,000 excise bracket</li> <li>26. Corporation's share of excise not subject to the 75% limitation. If an aggregated group of line 23 or \$25,000 by line 25. If not an aggregated group member, enter the lesse</li> <li>27. Corporation's excise subject to the 75% limitation. Subtract \$25,000 from line 23. Notes and the subject to limitation. Subtract \$25,000 from line 23. Notes are appreciated of excise within the limitation. Add lines 26 and 28</li> </ul>	ts share of excise not subject to ne 9; or Schedule U-ST, line 37 up member, multiply the lesser r of line 23 or \$25,000 ot less than "0"	the 75%   23 24 25 26 27 28 29	imitation, plus 75% of	its XXX XXX XXX XXX XXX XXX XXX

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